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May 14, 2020

Control No: TAS-13-0520-0011

Expires: 05/13/2022

Impacted IRM(s): 13.1.7

## MEMORANDUM FOR TAXPAYER ADVOCATE SERVICE EMPLOYEES

FROM: /s/ Bridget Roberts  
Deputy National Taxpayer Advocate

SUBJECT: Interim Guidance - Economic Impact Payments  
and TAS Case Acceptance

This memorandum revises TAS case acceptance criteria to exclude cases involving Economic Impact Payments (EIPs). Currently, [IRM 21.6.3.4.2.13.3, \*Economic Impact Payments - Manual Adjustments\*](#), specifies that no manual adjustments to the EIP are currently allowed. The IRS has not set up processes to correct most EIP issues. Instead, the IRS is directing taxpayers to use newly developed applications to update information or file the “simplified” returns needed for some taxpayers to get the EIP. In most instances, the solution for an underpaid EIP is that the taxpayer will need to correct the associated credit when filing their 2020 tax return.

TAS assistance will not expedite or improve current EIP processing. Therefore, TAS will not accept cases related solely to EIP issues. TAS will continue to monitor IRS developments in EIP processing and will re-evaluate this determination as the situation changes.

### **Exception:**

TAS can help address taxpayer issues, that are already routinely worked in TAS, where the EIP has been delayed because of problems stemming from a filed 2019 return (or 2018 return if the 2019 return is not filed). These issues typically stop both the taxpayer’s original refund and the EIP and may include, identity theft, duplicate returns, and certain Return Integrity Verification Operation (RIVO)

issues. TAS will continue to work these cases normally. If TAS is successful at resolving the problem with the return, it may result in the systemic release of the EIP. For a list of situations where TAS's normal case work will systemically release an EIP, see [IRM 21.6.3.4.2.13.1.\(5\)](#), *Economic Impact Payments - Account Information*.

While TAS will not accept cases where EIP is the sole issue, TAS will continue to educate taxpayers by directing them to [IRS resources](#) that answer their EIP questions. We will also use outreach and other forums to gather feedback to improve IRS's educational resources. Finally, we will continue to identify systemic problems using the [Systemic Advocacy Management System \(SAMS\)](#) and work with the IRS to correct them.

**Effect on Other Documents:**

TAS may incorporate this guidance into the next revision of IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria.

Please contact Michael Kenyon, Deputy Executive Director of Case Advocacy, Technical Support, at (701) 237-8299, if you have questions.

cc: [www.irs.gov](http://www.irs.gov)